

Dear Your Honor,

- 1 It would be a ridiculous waste of creditors' money for you to grant the motion to hire ALVAREZ & MARSAL NORTH AMERICA, LLC AS FINANCIAL ADVISOR TO THE DEBTORS.
- 2 Please appoint a Trustee instead of an Examiner.
- 3 Please replace the Celsius management team, Scaminsky, at a minimum.

Thank you for your consideration,

Robert Kaufmann